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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH

NELDON JOHNSON and)	
GLENDA JOHNSON,)	Case No. 2:15-cv-00742-JP
)	
Plaintiffs,)	DECLARATION OF REVENUE
)	AGENT JOEL ZIELKE
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Defendants.)	

I, Joel Zielke, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am a duly commissioned Revenue Agent employed by the Internal Revenue Service (IRS) in the Small Business Self-Employed Division in Salt Lake City, Utah.

2. As part of my duties as a Revenue Agent and pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, 26 C.F.R. § 301.7602-1T, and Internal Revenue Service Delegation Order No. 25-

1, I am authorized to issue administrative summonses.

3. In my capacity as a revenue agent, I am conducting an examination into the federal income tax liabilities of Plaintiffs, Neldon Johnson and Glenda Johnson, for the taxable year 2012.

4. Plaintiffs filed a tax return for the tax year 2012, and the return was selected for examination by the IRS. On June 12, 2015, I requested that Neldon and Glenda Johnson provide me with business and personal bank statements. The Plaintiffs provided me only a partial year of bank statements and failed to provide the remaining requested bank statements.

5. On August 20, 2015, I issued a third party summons to Zions Bank. From the records obtained through the aforementioned summons, I discovered a cashier's check from Zions Bank made payable to Glenda Johnson in the amount of \$1,498,150.85 and deposited into an undisclosed account at Wells Fargo Bank. Copies of the summons is attached as Exhibit 1.

6. On October 1, 2015, in furtherance of the examination and in accordance with 26 U.S.C. §§ 7602 and 7603, I served an attested copy of an IRS administrative summons on Wells Fargo Bank. The summons directed Wells Fargo Bank to produce "copies of signature cards, monthly bank statements, bank deposits slips, deposit items, credit memos, cancelled checks, and debit memos drawn on accounts which either Neldon Johnson or Glenda Johnson either owns or is a signer for the period December 2011 – January 2013." A copy of the summons is attached as Exhibit 2.

7. The IRS did not possess any of the information or documents requested in the summons to Wells Fargo Bank.

8. The information and documents are needed to reconstruct Neldon and Glenda Johnson's income for the tax year 2012, which is relevant to the determination of their correct income tax liability.

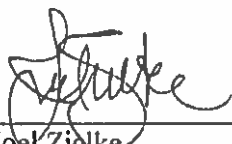
9. On October 1, 2015, in accordance with 26 U.S.C. § 7609(a), notice of the issuance of the summons, a copy of the summons, and a notice explaining Mr. and Mrs. Johnson's right to bring a proceeding to quash the summons were sent via certified mail to them at their last known address. The Certified Mail Receipt is attached in Exhibit 2.

10. All administrative steps required by the Internal Revenue Code for issuance of the summons described above have been taken.

11. No Justice Department referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect for Neldon and Glenda Johnson.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 18th day of December, 2015.



Joel Zielke
Revenue Agent
Internal Revenue Service

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing DECLARATION OF
REVENUE AGENT JOEL ZIELKE has been made this 18th day of December, 2015, via the
Court's CM/ECF system to:

Paul W. Jones, Esq.
Attorney for Plaintiffs

Zions Bank
Legal Department
1875 S Redwood Road
Salt Lake City, UT 84104

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
Trial Attorney, Tax Division
United States Department of Justice